



# COUNTY OF ERIE

**CHRIS COLLINS**

COUNTY EXECUTIVE

June 29, 2009

The Honorable  
Erie County Legislature  
92 Franklin Street  
Buffalo, NY 14202

Dear Honorable Members:

Attached is the Budget Monitoring Report (BMR) for the period ending May 31, 2009. The BMR is designed to give management a monthly measurement tool to determine if actual revenue and expenditures are in line with estimated budgeted amounts for the period. The report indicates a net positive variance for the period ending May 31, 2009 of \$3,371,760.

The BMR also helps identify key financial issues facing the County having both a positive or negative impact. The Division of Budget and Management utilizes that information to take appropriate action that will mitigate identified problems and assure proper management and control of the budget.

As detailed below, April sales tax received in June continued the negative trend. The April revenue brought year-to-date sales tax to a decline of 4.48% or \$9,675,748.

The negative impact of the recently enacted 2009-2010 State budget is reflected in these results as the State budget year began April 1, 2009. The overall 2009 negative impact of the State budget on the County is now estimated at roughly \$4 million dollars.

The first five month results include the receipt of the seven months reimbursement under the Federal Medical Assistance Payments (FMAP) of \$15,628,351. Going forward the weekly cash payments to the State for Medicaid will be reduced by \$426,463. A total of \$42,850,000 in FMAP revenue is anticipated in 2009.

Another item reported in the report is the Intergovernmental payment (IGT) of \$6,674,131, the County's 50% share of the \$13,348,262 payment made by the State to the Erie County Medical Center Corporation. An additional IGT payment will be made in July in the amount of \$8,007,970 that will be offset by ECMCC subsidy payments.

An additional sign of the recession has been a dramatic decline in Real Estate Transfer Tax proceeds. This item is budgeted in the Road Repair Reserve Fund and was budgeted to decline. However, it is declining at the rate of 29% that is a greater decline than was budgeted.

A budget adjustment resolution will be filed with your body to adjust the budget to be consistent with the 2009-2012 Four Year Plan that was approved by the ECFSA on June 2, 2009. Adoption of that resolution will result in a number of the variances in individual accounts being reduced. The overall variance will be consistent with what is being reported in this report.

## SUMMARY OF KEY ITEMS

### 1. Sales Tax Revenue

Year-to-date sales tax revenue is \$9,675,748 less than budget at the end of May. The April revenue received by the County in June continued the downward trend reported last month. April receipts were 8.98% or \$2,547,162 less than April, 2008 receipts. May revenue is estimated in this report as it will not be received by the County until July. The 2009 budget for sales tax reflects an increase of approximately \$1,996,768 from total received in 2008. This is the largest single revenue in the County's budget. Unfortunately the County does not receive final sales tax receipts until two months after the end of the current fiscal year.

### 2. Personnel Related Expense

Total personnel related expense shows a positive variance of \$5,144,663 for the period. Every job opening is being examined and justification for filling the job must be presented. Priority is given to filling health and safety related positions.

### 3. Social Services & Intergovernmental Transfers (IGT expense)

The Department of Social Services has incurred a state and federally mandated payment of \$6,674,131 to the Erie County Medical Center. The payment is determined by federal rules regarding the hospital's service to Medicaid eligible patients. The reduction in net Medicaid expense related to the increase in federal share funded by federal stimulus money will offset this expense. Caseloads for the first four months are within budgeted estimates.

## OTHER AREAS OF CONCERN

### 1. Interest Earnings

Falling interest rates have resulted in lower than budgeted interest earnings for the period by \$552,633. This is a trend that is expected to continue as long as rates remain below one per cent. The Erie County Fiscal Stability Authority closed on a \$103,535,000 Bond Anticipation Note in May. This resulted in the General Fund cash advances on capital projects being repaid and more cash being available for investment.

### 2. State Reimbursement

The Division of Budget and Management is continuing to work with county departments to develop clear estimates on the impact of State budget cuts. The latest estimates are a \$4 million negative impact in 2009. The programs impacted are: Child Welfare Threshold; Increase in Public Assistance Basic Need; Youth Services Block Grant and Probation Aid. Last month

NYSAC advised Counties of another potential State budget impact: "This year's State Budget also enacted reforms to the Rockefeller Drug Laws aimed at reducing state spending on the incarceration of non-violent drug offenders. However, these state-level reductions will come at a cost to local property taxpayers. Most of the convicted drug offenders will now end up in local correctional facilities, with the costs being picked up by county property taxpayers." At this point we have no way to quantify this impact, if any.

#### EFFORTS TO MITIGATE FINANCIAL CONCERNS

Management initiatives are continuing to review operations and lower expense. These efforts include the implementation of six-sigma and efficiency grant proposals funded by the Erie County Fiscal Stability Authority. Attached is a summary chart which shows the six sigma projects with an estimate of savings to be generated in 2009.

#### SUMMARY

As detailed above, the County is facing a number of significant negative impacts this year. The positive variance indicated in the current BMR indicates that to date the 2009 budget is manageable and balanced. The concerns identified above will be closely monitored and are being addressed during the course of the year.

The 2009 budget is heavily dependent upon sales tax and final 2009 sales tax will not be recorded until February 2010. As seen in the 2008 year-end results, sales tax can quickly change. All items that management can control are being managed.

We are happy to answer any questions on the attached BMR and appear at the Finance and Management Committee to discuss this data in greater detail.

Sincerely,



Gregory G. Gach

Director of Budget and Management

Attachment

c. County Executive Chris Collins  
Elected Officials and Department Heads  
Erie County Fiscal Stability Authority

## 2009 May Budget Monitoring Report Summary by Account Type

Account Type	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed
<b>Revenue</b>							
** Property Tax	(201,134,493)	(201,134,493)	(201,134,493)	(0)	100.00%	(0)	100.00%
** Property Tax Related	(9,272,477)	(6,422,451)	(7,172,681)	750,230	111.68%	(2,099,796)	77.35%
** Sales Tax	(388,848,157)	(163,214,946)	(153,539,468)	(9,675,478)	94.07%	(235,308,689)	39.49%
** Sales Tax to Local Govt.	(268,673,549)	(106,188,616)	(106,188,616)	0	100.00%	(162,484,933)	39.52%
** Other Sources	(56,666,371)	(22,535,083)	(20,820,393)	(1,714,690)	92.39%	(35,845,978)	36.74%
** Fees, Fines or Charges	(33,270,863)	(16,800,082)	(16,583,230)	(216,852)	98.71%	(16,687,633)	49.84%
*** Local Source Revenue	(957,865,910)	(516,295,672)	(505,438,882)	(10,856,790)	97.90%	(452,427,029)	52.77%
*** Federal Revenue	(146,851,314)	(57,966,716)	(74,882,615)	16,915,899	129.18%	(71,968,699)	50.99%
*** State Revenue	(199,382,252)	(85,244,548)	(76,796,246)	(8,448,302)	90.09%	(122,586,006)	38.52%
*** Interfund Revenue	(275,000)	-	-	-	-	(275,000)	-
**** County Revenue	(1,304,374,476)	(659,506,936)	(657,117,743)	(2,389,193)	99.64%	(647,256,734)	50.38%
<b>Expense</b>							
** Salaries	185,297,763	75,512,138	69,971,381	5,540,757	92.66%	115,326,382	37.76%
** Non-Salaries	16,170,385	6,343,438	7,275,121	(931,683)	114.69%	8,895,264	44.99%
** Fringe Benefits	101,426,636	39,344,905	37,323,990	2,020,914	94.86%	64,102,646	36.80%
** Countywide Adjustments	(2,805,000)	(1,485,326)	-	(1,485,326)	0.00%	(2,805,000)	0.00%
*** Personnel Related Expense	300,089,784	119,715,155	114,570,492	5,144,663	95.70%	185,519,292	38.18%
** Supplies and Repairs	10,977,965	3,195,875	2,491,794	704,081	77.97%	8,486,170	22.70%
** Other	29,844,809	8,939,425	7,894,550	1,044,875	88.31%	21,950,259	26.45%
** Contractual	433,080,656	172,448,774	171,520,291	928,482	99.46%	261,560,364	39.60%
** Equipment	2,063,552	742,568	464,172	278,395	62.51%	1,599,379	22.49%
** Allocations	44,434,288	20,335,908	20,586,483	(250,575)	101.23%	23,847,805	46.33%
** Program Specific	434,329,493	177,741,865	179,830,833	(2,088,968)	101.18%	254,498,660	41.40%
** Debt Services	59,514,767	20,296,156	20,296,156	0	100.00%	39,218,611	34.10%
*** All Other Operating Expense	1,014,245,529	403,700,571	403,084,280	616,291	99.85%	611,161,249	39.74%
**** County Expense	1,314,335,313	523,415,726	517,654,772	5,760,954	98.90%	796,680,541	39.39%
***** Net	9,960,837	(136,091,210)	(139,462,970)	3,371,760	102.48%	149,423,807	0.00%

**Note on the BMR:**  
The positive variance indicated should not be interpreted as an estimate of year end surplus. The positive variance is an indication that actuals are staying within budget. The BMR helps the Budget Office identify, understand and resolve financial issues that may emerge during the year. Year end projections will be released with the July BMR.

# 2009 May Budget Monitoring Report Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
Revenue								
400000 Real Property Taxes	(201,134,493)	(201,134,493)	(201,134,493)	(0)	100.00%	(0)	100.00%	
400020 Library Real PropTax	-	-	-	-	-	-	-	
** Property Tax								
400010 Exemption Removal	(492,471)	(492,471)	(682,820)	170,349	134.59%	170,349	134.59%	
400030 Gn/Sale-Tax Acq Prop	(20,000)	(8,333)	-	(8,333)	0.00%	(20,000)	0.00%	
400040 Other Pay/Lieu-Tax	(4,589,147)	(4,589,147)	(4,892,695)	303,548	106.61%	303,548	106.61%	
400050 Init&Pen on R P Taxes	(9,201,195)	(1,380,000)	(1,608,621)	228,621	116.57%	(7,592,574)	17.48%	
400060 Omitted Taxes	(30,000)	(12,500)	(8,544)	(3,956)	68.35%	(21,456)	28.48%	
466060 Prop Tax Rev Adjust	5,060,336	60,000	-	60,000	0.00%	5,060,336	0.00%	
** Property Tax Related								
	(9,272,477)	(6,422,451)	(7,172,681)	750,230	111.68%	(2,099,799)	77.35%	
Sales Tax								
402000 Sales Tax EC Purp	(146,622,263)	(61,543,162)	(57,949,558)	(3,593,604)	94.16%	(88,672,705)	39.52%	County Share of Sales Tax is 5.93% less than budgeted for the period by \$9,675,478. The Div. of Budget will continue to closely monitor sales tax to ascertain the overall impact on the 2009 budget.
402100 1% Sales Tax-EC Purp	(138,413,901)	(58,097,787)	(54,704,448)	(3,393,339)	94.16%	(83,709,453)	39.52%	
402120 .25% Sales Tax	(34,603,998)	(14,524,864)	(13,626,154)	(896,510)	93.83%	(20,975,844)	39.38%	
402130 .5% Sales Tax	(69,207,985)	(28,049,333)	(27,257,309)	(1,792,024)	93.83%	(41,950,686)	39.39%	
** Sales Tax								
402140 Sales Tax to Loc Gov	(388,848,157)	(163,214,946)	(153,539,468)	(9,675,478)	94.07%	(235,308,689)	39.49%	
** Sales Tax to Local Govt.								
	(288,673,549)	(106,188,616)	(106,188,616)	0	100.00%	(162,484,933)	39.52%	
402300 Hotel Occupancy Tax	(7,300,000)	(953,333)	(834,414)	(118,920)	87.53%	(6,465,586)	11.43%	
402500 Off Track Par-Mu Tax	(596,500)	(248,542)	(335,196)	86,654	134.87%	(261,304)	56.19%	
402510 Video Lottery Aid	(354,562)	-	-	-	-	(354,562)	0.00%	
415010 Post Mortem Tox	(27,200)	(11,333)	(21,744)	10,411	191.86%	(5,456)	79.94%	
415100 Real Estate Tran Tax	(240,000)	(100,000)	(67,455)	(32,545)	67.46%	(172,545)	28.11%	
415160 Mortgage Tax	(438,527)	(182,720)	(182,720)	(0)	100.00%	(255,807)	41.67%	
415360 Legal Settlements	-	-	(19,750)	19,750	-	19,750	-	
415500 Prisoner Transport	(24,000)	(10,000)	(7,933)	(2,067)	79.33%	(16,067)	33.06%	
415620 Commissary Reimb	(147,628)	(61,512)	(61,512)	0	100.00%	(86,116)	41.67%	
415660 DDOP - Probation	(15,377)	(6,407)	(2,426)	(3,981)	37.86%	(12,951)	15.78%	
416520 Medical Records	-	-	(20)	20	-	20	-	
416540 Insurance	-	-	-	-	-	-	-	
416550 Early Intrv Priv Ins	(599,137)	(249,640)	(222,749)	(26,891)	89.23%	(376,388)	37.18%	
416560 Lab Fees-Other Count	(15,000)	(6,250)	(4,818)	(1,432)	77.09%	(10,182)	32.12%	
416570 Po Expo Rabies Reimb	(86,000)	(36,667)	(36,668)	1	100.00%	(51,332)	41.67%	
416920 Medical-Early Interv	(5,381,709)	(2,242,379)	(2,119,922)	(122,457)	94.54%	(3,261,787)	39.39%	
417500 Repay Em Asst/Adults	(5,722)	(2,384)	(3,354)	969	140.66%	(2,368)	58.61%	
417510 Repay Medical Asst	(8,761,994)	(3,650,830)	(2,366,806)	(1,287,024)	64.75%	(6,398,188)	28.98%	
417520 Repay-Family Asst	(1,593,292)	(683,872)	(429,572)	(234,299)	64.71%	(1,163,720)	26.96%	
417530 Repay-CWS FosterCare	(1,700,430)	(708,513)	(387,784)	(320,729)	54.73%	(1,312,646)	22.81%	
417550 Repay-SafetyNetAsst	(5,966,652)	(2,486,105)	(2,403,675)	(82,430)	96.68%	(3,562,977)	40.29%	
417560 Repay-Serv For Recip	(213,368)	(88,553)	(55,400)	(33,154)	62.56%	(157,968)	25.96%	
417580 Repayments-Hand Ch.	(53,262)	(22,193)	(41,038)	18,845	184.92%	(12,224)	77.05%	
418000 Recover-Med Asst	-	-	(503,409)	503,409	-	503,409	-	
418010 Recover-Fam Asst	-	-	(4,851)	4,851	-	4,851	-	
418020 Recovr-SafetyNetAsst	-	-	(60,065)	60,065	-	60,065	-	

# 2009 May Budget Monitoring Report Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
418030 IV D Admin Repaymnts	(5,764,757)	(2,023,982)	(2,352,448)	328,466	116.23%	(3,412,309)	40.81%	
418070 Dental Program	(807,706)	(336,544)	(331,152)	(5,392)	98.40%	(476,554)	41.00%	
418110 Com Coll Respreads	(3,928,430)	(3,928,430)	(3,928,429)	(1)	100.00%	(1)	100.00%	
418410 OCSE Medical Payments	(1,220,756)	(463,648)	(476,381)	12,733	102.75%	(744,375)	39.02%	
418430 Donated Funds	(1,356,578)	(565,241)	(565,241)	0	100.00%	(791,337)	41.67%	
420020 ECC Cap Cons-Or Gvt	(95,000)	-	-	-	-	(95,000)	0.00%	
420150 O P Sewer District	(4,066)	(1,694)	(4,066)	2,372	240.00%	-	100.00%	
420220 Park Srv. Other Gv.	(4,518,182)	(967,509)	(967,500)	(9)	100.00%	(3,550,682)	21.41%	
420489 Offlocal Source Rev	(20,000)	(8,333)	(5,558)	(2,777)	66.87%	(14,444)	27.78%	
420500 Rent-RI Prop-Concess	(21,265)	(8,860)	(2,276)	(6,584)	25.69%	(18,989)	10.70%	
420520 Rent-RI Prop-Rtn-Eas	-	-	(140)	140	-	140	-	
420550 Rent - 663 Kensington	(8,808)	(3,670)	(2,936)	(734)	80.00%	(5,872)	33.33%	
421550 Fort Crime Proceed	(256,357)	(174,691)	(251,060)	76,370	143.72%	(5,297)	97.93%	
422000 Copies	(12,865)	(5,360)	(4,708)	(652)	87.84%	(8,157)	36.80%	
422020 Insurance Recovery	(289,069)	(151,945)	-	(151,945)	0.00%	(289,069)	0.00%	
422030 Oth Comp For Loss	(100)	(42)	-	(42)	0.00%	(100)	0.00%	
422040 Gas Well Drill Rents	(80,000)	(33,333)	(41,124)	7,791	123.37%	(38,876)	51.41%	
423000 Refunds P/Y Expenses	(1,000)	(417)	(234,668)	234,252	56319.98%	233,668	23468.85%	
445000 Recovery Int - Sid	(413,080)	(172,117)	(168,145)	(3,971)	97.69%	(244,935)	40.71%	
445030 Int & Earn - Gen Inv	(2,229,000)	(928,750)	(376,117)	(552,633)	40.50%	(1,852,863)	16.87%	
445040 Int & Earn-3RD Party	(600,000)	(250,000)	(36,554)	(213,446)	14.62%	(563,446)	6.09%	
466000 Misc Receipts	(57,050)	(23,771)	(10,175)	(13,596)	42.81%	(46,875)	17.84%	
466020 Minor Sale - Other	(21,000)	(8,750)	(14,784)	6,034	168.96%	(6,216)	70.40%	
466070 Refunds P/Y Expenses	-	-	(197,117)	197,117	-	197,117	-	
466120 Other Misc DISS Rev	-	-	(2,066)	2,066	-	2,066	-	
466130 Oth Unclass Rev	-	-	(11,214)	11,214	-	11,214	-	
466150 Chlamydia Study Forms	(6,000)	(2,500)	(3,130)	630	125.20%	(2,870)	52.17%	
466180 Unanticip P/Y Rev	-	-	(280)	280	-	280	-	
466260 Intercept-LocalShare	(62,295)	(25,956)	(39,613)	13,657	152.61%	(22,682)	63.59%	
466270 Local Sourc - ECC	(16,510)	(6,879)	-	(6,879)	0.00%	(16,510)	0.00%	
466280 Local Sorce - ECMCC	(392,137)	(107,095)	(56,381)	(50,714)	52.65%	(335,759)	14.38%	
466290 Local Sorce - Erie Ho	(416,000)	(173,333)	(88,986)	(84,337)	51.34%	(327,004)	21.39%	
467000 Misc Depart Income	-	-	(27)	27	-	27	-	
480020 Sale-Scrap&Exc Mat	(546,000)	(431,000)	(475,121)	44,121	110.24%	(70,879)	87.02%	
480030 Recycling Revenue	-	-	(2,708)	2,708	-	2,708	-	
<b>** Other Sources</b>	<b>(56,666,371)</b>	<b>(22,535,083)</b>	<b>(20,820,393)</b>	<b>(1,714,690)</b>	<b>92.39%</b>	<b>(35,845,978)</b>	<b>36.74%</b>	
406610 HIV Council & Tes	(28,035)	(11,881)	(11,364)	(317)	97.29%	(16,671)	40.54%	
415000 Medical Exam Fees	(259,200)	(108,000)	(99,013)	(8,986)	91.68%	(160,186)	36.20%	
415050 Treasurer Fees	(50,000)	(20,833)	(36,527)	17,684	184.93%	(11,473)	77.05%	
415110 Court Fees	(365,000)	(152,083)	(162,425)	10,342	106.80%	(202,575)	44.50%	
415120 Small Claims Fees	(1,000)	(417)	(165)	(252)	39.60%	(835)	16.50%	
415130 Auto Fees	(3,300,000)	(1,498,000)	(1,513,283)	15,283	101.02%	(1,786,717)	45.89%	
415140 Comm of Educ Fees	(150,000)	(55,700)	(48,602)	(7,098)	87.26%	(101,398)	32.40%	
415150 Recording Fees	(5,900,000)	(2,678,333)	(2,728,619)	49,486	101.85%	(3,171,181)	46.25%	
415170 Summary Page Fees	-	-	-	-	-	-	-	
415180 Vehicle Use Tax	(5,200,000)	(2,209,000)	(2,245,215)	36,215	101.64%	(2,954,785)	43.18%	

At the end of the period, or 41.6% of the year, the County has collected 36.74% of the annual Other Sources revenue budget.

Interest earnings are lower than budgeted due to falling interest rates.

## 2009 May Budget Monitoring Report

### Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
415190 Enhanced Dr Lic Fee	(550,000)	(229,167)	(256,021)	28,854	112.59%	(291,979)	46.91%	
415200 Civil Serv Exam Fees	(50,000)	(20,833)	-	(20,833)	0.00%	(50,000)	0.00%	
415210 3rd Party Deduct Fee	(21,000)	(8,750)	(13,599)	4,849	155.41%	(7,401)	64.76%	
415510 Civil Proc Fees-Sher	(1,200,000)	(500,000)	(369,280)	(130,720)	73.86%	(830,720)	30.77%	
415520 Sheriff Fees	(35,000)	(14,583)	(16,712)	2,128	114.59%	(18,289)	47.75%	
415600 Inmate Discip Surch	(3,400)	(1,417)	(994)	(423)	70.16%	(2,406)	29.24%	
415605 Drug Testing Charge	(20,000)	(8,333)	(13,843)	5,509	166.11%	(6,157)	69.21%	
415610 Restitution Surcharge	(35,500)	(14,792)	(16,370)	3,578	124.19%	(17,130)	51.75%	
415615 Gen Supervision Fee	-	-	-	-	-	-	-	
415630 Bail Fee-Alt / Incar	(25,000)	(10,417)	(10,417)	0	100.00%	(14,583)	41.67%	
415640 Probation Fees	(410,000)	(170,833)	(204,812)	33,979	118.89%	(205,186)	49.85%	
415650 DWI Program	(1,908,084)	(315,039)	(147,798)	(167,241)	46.91%	(1,760,286)	7.75%	
415670 Elec Monitoring Ch	(4,000)	(1,667)	(3,558)	1,891	213.48%	(442)	88.95%	
415680 Pmt-Home Care Review	(13,000)	(5,417)	(16,275)	12,858	337.38%	5,275	140.58%	
416020 Comm Sanitat & Food	(1,165,000)	(485,417)	(466,865)	(18,552)	96.18%	(698,135)	40.07%	
416030 Realty Subdivisions	(25,000)	(10,417)	(475)	(9,942)	4.56%	(24,525)	1.90%	
416040 Indivd Sewr Sys Opt	(515,000)	(214,583)	(202,378)	(12,205)	94.31%	(312,622)	39.30%	
416070 Private Pay	-	-	18	(18)	-	(18)	-	
416090 Pen & Fines-Health	(17,500)	(7,292)	(9,350)	2,058	128.23%	(8,150)	53.43%	
416110 West Nile Virus Test	(3,000)	(1,250)	-	(1,250)	0.00%	(3,000)	0.00%	
416120 Primary Care Services	(667,989)	(276,329)	(273,928)	(4,400)	98.42%	(394,061)	41.01%	
416140 Ind Wat & Sew Mand	-	-	-	-	-	-	-	
416160 TB Outreach	(35,596)	(14,873)	(16,889)	2,015	113.55%	(18,807)	47.31%	
416170 Med. Indigent Prog.	(45,307)	(18,878)	(18,882)	14	100.07%	(26,415)	41.70%	
416180 Podiatry	(33,951)	(14,146)	(13,249)	(897)	83.66%	(20,702)	39.02%	
416580 Training Course Fees	(16,390)	(6,829)	(12,085)	5,256	176.96%	(4,305)	73.73%	
416610 Pub Health Lab Fees	(395,866)	(164,944)	(156,486)	(8,458)	94.87%	(239,380)	39.53%	
416620 E.L. Svcs-EPSTD Pr.	(23,200)	(9,667)	(9,667)	0	100.00%	(13,533)	41.67%	
417000 Contribution Partic	-	-	-	-	-	-	-	
418040 Inspec Fee Wght/Meas	(220,000)	(91,667)	(83,068)	(8,599)	90.62%	(136,932)	37.76%	
418050 Item Price Waivr Fee	(225,000)	(93,750)	(115,226)	21,476	122.81%	(109,774)	51.21%	
418400 Subpoena Fees	(11,730)	(4,888)	(11,764)	6,876	240.69%	34	100.29%	
418500 Park & Rec Chgs-Camp	(69,300)	(28,875)	(32,685)	3,820	113.23%	(36,605)	47.18%	
418510 Park & Rec Chgs-Shel	(287,500)	(176,792)	(196,961)	18,169	110.16%	(90,540)	68.51%	
418520 Chgs-Park Emp Subsis	(5,154)	(2,148)	2,260	(4,407)	-105.22%	(7,414)	-43.84%	
418540 Golf Chg-Greens Fees	(1,259,942)	(467,976)	(447,792)	(20,184)	95.69%	(812,150)	35.54%	
418560 Fees -Buffalo Parks	(12,000)	(5,000)	(4,651)	(349)	83.02%	(7,349)	38.76%	
418570 Fees-Buffalo Pools	(5,000)	(2,083)	(6,918)	4,835	332.06%	1,918	138.36%	
418580 Ice Rink Revenue	(6,000)	(2,500)	(5,000)	2,500	200.00%	(1,000)	83.33%	
420000 Tx&Assm Svs-Oth Govt	(150,000)	(62,500)	(153,016)	90,516	244.83%	3,016	102.01%	
420010 Elec Exp Oth Govt	(5,204,038)	(5,204,038)	(5,204,038)	(0)	100.00%	(0)	100.00%	
420030 Police Svcs-Oth Govt	(342,577)	(142,740)	(126,173)	(14,567)	86.79%	(214,404)	37.41%	
420040 Jail Facil - Otr Gvs	(2,510,054)	(1,045,856)	(841,392)	(204,464)	80.45%	(1,666,662)	33.52%	
420190 Gen Svc-Oth Gov	(30,000)	(12,500)	(15,599)	3,099	124.80%	(14,401)	52.00%	
420270 GIS Svcs Other Gov	(30,000)	(12,500)	(5,427)	(7,074)	43.41%	(24,574)	18.09%	
421000 Pistol Permits	(57,000)	(23,750)	(29,229)	5,479	123.07%	(27,771)	51.29%	

Sheriff jail space rental continues to decline due to a decrease in Federal prisoners and reimbursement adjustments to State ready prisoners.

## 2009 May Budget Monitoring Report Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
421500 Fines&Forfeited Bail	(15,000)	(6,250)	(6,433)	2,183	134.93%	(6,567)	56.22%	
421510 Fines And Penalties	(20,000)	(8,333)	(7,955)	(378)	95.46%	(12,045)	39.78%	
468010 NSF Check Fees	(3,440)	(1,433)	(1,882)	448	131.28%	(1,558)	54.70%	At the end of 41.8% of the year, the County has collected 48.84% of the annual Fines, Fees, or Charges revenue budget.
468180 Item Pricing Penalty	(315,000)	(131,250)	(179,950)	48,700	137.10%	(135,050)	57.13%	
468340 STOPDVI VIP Prs Fees	(20,000)	(8,333)	(2,985)	(5,346)	35.82%	(17,015)	14.93%	
<b>** Fees, Fines or Charges</b>	<b>(33,270,863)</b>	<b>(16,800,082)</b>	<b>(16,583,230)</b>	<b>(216,852)</b>	<b>98.71%</b>	<b>(16,687,633)</b>	<b>49.84%</b>	
<b>*** Local Source Revenue</b>	<b>(957,885,910)</b>	<b>(516,295,672)</b>	<b>(505,438,882)</b>	<b>(10,856,790)</b>	<b>97.90%</b>	<b>(452,427,029)</b>	<b>52.77%</b>	
405570 ME 50% Fed - Educat	(1,691,662)	(704,859)	(704,859)	(0)	100.00%	(986,803)	41.67%	
410040 HUD Rev.MH-D14.235	(2,406,542)	(1,002,726)	(1,388,733)	386,007	136.50%	(1,037,809)	56.88%	
410070 FA-IV-B Preventive	(1,483,247)	(618,020)	(678,587)	60,567	108.80%	(804,660)	45.75%	
410080 FA-TANF Admin	1,835,629	764,845	592,876	171,969	77.52%	1,242,753	32.30%	
410110 Environmental Protec	-	-	(323)	323	-	323	-	
410120 FA100 % Alloc FSET	(990,000)	-	-	-	-	(990,000)	0.00%	
410150 SSA-SSI Prt Inc Prg	(40,000)	(16,867)	(27,800)	11,133	166.80%	(12,200)	68.50%	
410180 Fed Aid School Bk	(26,384)	(10,983)	-	(10,983)	0.00%	(26,384)	0.00%	
410200 HUD Rev.MH-D14.238	(1,999,064)	(832,943)	(18,472)	(814,471)	2.22%	(1,980,592)	0.92%	
410500 FA- Civil Defence	(200,000)	-	(104,381)	104,381	-	(95,619)	52.19%	
410520 Fr Ci Bfio Pol Dept	(62,766)	(26,153)	18,871	(45,023)	-72.16%	(81,637)	-30.07%	
411000 M H Fed Medi Sai Sh	-	-	-	-	-	-	-	
411460 Fed Aid - TANF FFFS	(27,669,578)	(13,178,991)	(18,564,983)	5,385,982	140.87%	(9,104,595)	67.10%	
411500 FA-Medical Asst	848,503	267,711	145,383	122,328	54.31%	701,120	17.17%	
411510 FA-Intdep Agr ECDDSS	(64,123)	(26,718)	(26,718)	0	100.00%	(37,405)	41.67%	
411520 FA-Family Assistance	(1,735,813)	(709,217)	(1,870,712)	1,161,495	263.77%	134,899	107.77%	
411540 FA-Fr Soc Serv Admin	(33,940,237)	(12,141,765)	(11,879,875)	(261,880)	97.84%	(22,060,362)	35.00%	In 2009, the County anticipates the receipt of additional Federal reimbursement for expense originally assumed to be reimbursed through State Aid.
411550 FA-Soc Serv Adm A-87	(789,378)	(328,908)	(221,243)	(107,665)	87.27%	(568,135)	28.03%	
411570 FA-Fd Stmp Prog Adm	(878,168)	(3,660,487)	(3,463,450)	(197,037)	94.82%	(5,321,718)	36.42%	
411580 FA-50% Alloc-Fset	(2,465,553)	(1,027,314)	(883,182)	(144,122)	85.97%	(1,582,361)	35.82%	
411590 FA-H E A P	(5,687,135)	(2,369,640)	(1,177,489)	(1,192,141)	49.69%	(4,509,636)	20.70%	
411610 FA-Serv/Recipients	(3,299,914)	(8,899)	691,245	(701,144)	-6982.86%	(3,991,159)	-20.95%	
411640 Fed Aid - Day Care	(20,553,088)	(8,260,480)	(8,626,116)	365,626	104.43%	(11,926,972)	41.97%	
411650 FA-TANF F/C FlipFlop	(11,461,326)	(4,775,553)	(3,920,903)	(854,650)	82.10%	(7,540,423)	34.21%	
411660 FATANF EAF Flip-Flop	(3,526,358)	(1,469,316)	(1,060,416)	(408,900)	72.17%	(2,465,942)	30.07%	
411670 FA-RefugeeEntrants	(58,000)	(22,455)	(111,252)	88,797	495.44%	55,252	188.66%	
411680 FA-CWS Foster Care	(17,530,243)	(7,375,518)	(5,438,704)	(1,936,814)	73.74%	(12,091,539)	31.02%	
411690 FA-IV-D Incentives	(145,070)	(60,446)	(185,941)	125,496	307.62%	40,871	128.17%	
411700 FA-TANF Safety Net	(600,187)	(240,661)	(196,429)	(44,232)	81.62%	(403,756)	32.73%	
411780 Fed Aid-Medicaid Adm	(71,937)	(29,974)	(30,123)	149	100.50%	(41,814)	41.87%	
412000 FA-School Lunch Prog	(189,241)	(78,850)	(47,710)	(31,140)	80.51%	(141,531)	25.21%	
414000 Federal Aid	-	-	(64,667)	64,667	-	64,667	-	
414010 Federal Aid - Other	(34,108)	(14,212)	(18,323)	4,111	128.93%	(15,785)	53.72%	At the end of 41.8% of the year, the County has received
414020 Misc Federal Aid	(15,800)	(6,500)	(11,228)	4,728	172.74%	(4,372)	71.87%	50.99% of budgeted Federal revenue due to the receipt of \$15,628,351 year to date
414030 FMAP Revenue	-	-	(15,628,351)	15,628,351	-	15,628,351	-	In Federal stimulus aid.
414100 Hlt Ins Part D Sub	(2,013,724)	-	-	-	0.00%	(2,013,724)	0.00%	
<b>Federal Revenue</b>	<b>(146,851,314)</b>	<b>(57,966,716)</b>	<b>(74,882,615)</b>	<b>16,915,899</b>	<b>129.18%</b>	<b>(71,966,699)</b>	<b>50.99%</b>	
405000 State Aid Fr Da Sai	(51,179)	(21,325)	-	(21,325)	0.00%	(51,179)	0.00%	
405010 SA-Bd&Cc-PubGoodPool	(1,600,000)	(648,480)	(300,666)	(347,814)	46.36%	(1,298,334)	18.79%	



## 2009 May Budget Monitoring Report

### Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
405140 STAR Program	(16,000)	(6,667)	-	(6,667)	0.00%	(16,000)	0.00%	
405170 SA-Crt Fac Inccn Aid	(2,100,000)	(875,000)	(897,226)	22,226	102.54%	(1,202,774)	42.73%	
405180 SA-Art VI-Med Exam	(893,589)	(281,116)	(290,089)	8,983	103.20%	(403,500)	41.83%	
405190 St Aid - Oct Testing	(33,000)	(13,750)	(9,078)	(4,672)	66.02%	(23,922)	27.51%	
405200 St Aid - SSA Reimb	(3,000)	(1,250)	-	(1,250)	0.00%	(3,000)	0.00%	
405210 SA Indigent Defense	(1,800,000)	(1,800,000)	(2,143,524)	343,524	119.08%	343,524	119.08%	
405500 SA-Ed Of Hand Child	(28,491,196)	(12,022,135)	(12,103,466)	81,331	100.88%	(16,387,730)	42.48%	
405520 SA-NYS DOH E-1 Serv	(4,218,669)	(1,757,779)	(1,571,998)	(185,780)	89.43%	(2,646,671)	37.26%	
405530 SA-Admin Costs-Hncp	(414,959)	(172,900)	(404,475)	231,575	233.84%	(10,484)	97.47%	
405540 SA-Art VI-P H Work	(1,494,768)	(607,092)	(623,660)	16,568	102.73%	(871,108)	41.72%	
405560 SA-NYS DOH E-1 Admin	(640,316)	(266,798)	(266,798)	(1)	100.00%	(373,518)	41.67%	
406000 SA-Fr Prob Serv	(1,458,478)	(591,121)	(607,689)	16,578	102.80%	(850,779)	41.67%	
406010 SA-Fr Nav Law Enforc	(73,500)	-	-	-	-	(73,500)	0.00%	
406020 SA-Shomob Lw Enforc	(11,500)	-	-	-	-	(11,500)	0.00%	
406500 Refugee Hlth Assment	(118,189)	(49,250)	(56,498)	7,248	114.72%	(61,701)	47.80%	
406550 Emerg Med Training	(466,210)	(188,955)	(182,612)	(6,343)	96.64%	(283,598)	39.17%	
406560 SA-Art VI-PubHlthLab	(1,479,148)	(599,499)	(604,679)	5,180	100.86%	(874,489)	40.88%	
406810 Foren Mntl Health Sr	(1,254,060)	(522,525)	(481,250)	(41,275)	92.10%	(772,810)	38.38%	
406830 SA-Mental Health II	(22,551,745)	(9,396,560)	(7,100,928)	(2,295,632)	75.57%	(15,450,817)	31.49%	Formula driven State Aid which
406860 OASAS State Aid	(12,934,800)	(5,389,500)	(4,072,815)	(1,316,685)	75.57%	(8,861,985)	31.49%	appears under budget, mainly in
406880 OM/RDD State Aid	(1,461,815)	(609,090)	(460,586)	(148,504)	75.62%	(1,001,229)	31.51%	Health and Human Service Departments, is
406890 Handpd Park Surch	(33,000)	(13,750)	(12,500)	(1,250)	90.91%	(20,500)	37.88%	offset by savings in associated expenditures.
407010 Sect 18-B Opasst Hwy	-	-	-	-	-	-	-	In addition, the county is beginning to see the
407490 SA-Local Admin Fund	(14,423,446)	(6,009,769)	-	(6,009,769)	0.00%	(14,423,446)	0.00%	impact of State Budget cuts some of
407500 SA-Med Assist	926,260	300,943	(8,357)	309,300	-2.78%	934,617	-0.90%	which will be offset by Federal Aid.
407510 SA-Spec Need Adult	(2,310)	(963)	-	(963)	0.00%	(2,310)	0.00%	
407520 SA-Family Assistance	(8,338,394)	(3,406,891)	(3,407,395)	504	100.01%	(4,930,999)	40.86%	
407540 SA- Soc Serv Admin	(27,793,401)	(11,780,584)	(11,012,533)	(788,051)	83.48%	(16,780,868)	39.82%	
407570 SA-Sch Fd Prog	(7,000)	(2,917)	(1,349)	(1,568)	46.25%	(5,651)	19.27%	
407580 SA-Sch Breakfast Prog	(1,632)	(880)	-	(880)	0.00%	(1,632)	0.00%	
407590 SA-School Lunch Prog	(4,948)	(2,062)	-	(2,062)	0.00%	(4,948)	0.00%	
407600 SA-Sec Det Other Co	(2,129,560)	(887,317)	(288,023)	(599,293)	32.46%	(1,841,537)	13.53%	
407610 SA-Sec Det Loc Yth	(2,608,711)	(1,086,963)	(929,553)	(157,410)	85.52%	(1,679,158)	35.63%	
407615 SA-Non-Sec Loc Yth	(1,445,500)	(602,282)	(634,230)	31,939	105.30%	(811,270)	43.88%	
407630 SA-Safety Net Assist	(14,089,856)	(5,649,713)	(5,753,047)	103,334	101.83%	(8,336,809)	40.83%	
407640 SA-Emrg Assist/Adult	(545,285)	(227,202)	(200,586)	(26,616)	88.29%	(344,699)	36.79%	
407650 SA-CWS Foster Care	(21,795,720)	(9,170,137)	(9,822,021)	651,884	107.11%	(11,973,699)	45.06%	
407670 SAEAF Prev Purch Srv	(3,044,917)	(1,268,715)	(245,447)	(1,023,268)	19.35%	(2,799,470)	8.06%	
407680 SA-Serv Fr Receipts	(11,336,177)	(5,823,407)	(7,723,817)	1,900,410	132.63%	(3,612,360)	68.13%	
407710 SA-Legal Serv/Disab	-	-	(6,225)	6,225	-	6,225	-	
407720 SAHndcp Ch Local Mnt	(238,996)	(99,582)	(138,685)	39,103	139.27%	(100,311)	58.03%	
407730 State Aid - Burials	(26,000)	(10,833)	-	(10,833)	0.00%	(26,000)	0.00%	
407740 SA-Vetrns Serv Agens	(22,500)	(9,375)	-	(9,375)	0.00%	(22,500)	0.00%	
407780 State Aid - Day Care	(6,042,994)	(2,428,740)	(2,554,679)	125,939	105.19%	(3,488,315)	42.28%	
408000 SA-Youth Progs	(98,000)	(40,833)	(34,300)	(6,533)	84.00%	(63,700)	35.00%	
408010 Youth-Advance Prog	(29,400)	(12,250)	(10,290)	(1,960)	84.00%	(19,110)	35.00%	

Formula driven State Aid which appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures. In addition, the county is beginning to see the impact of State Budget cuts some of which will be offset by Federal Aid.

#### State Aid

## 2009 May Budget Monitoring Report Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
408020 Youth-Reimb Programs	(531,827)	(221,595)	(186,139)	(35,456)	84.00%	(345,688)	35.00%	
408030 Yth-Runaway Adv Prog	(62,428)	(26,012)	(23,411)	(2,600)	80.00%	(39,017)	37.50%	
408040 Yth-Runaway Reim Prog	(106,615)	(44,423)	(39,981)	(4,442)	80.00%	(66,634)	37.50%	
408050 Yth-Homeles Adv Prog	(15,097)	(6,290)	(5,861)	(629)	89.99%	(9,436)	37.50%	
408060 Yth-Homeles Reim Pro	(243,558)	(101,483)	(91,334)	(10,149)	80.00%	(152,224)	37.50%	
408110 SA-SDPP Grant Prog	(286,723)	(119,468)	(100,353)	(19,115)	84.00%	(186,370)	35.00%	
408530 SA-Crim Justice Prog	(536,470)	(223,529)	(341,653)	118,124	152.84%	(194,817)	63.69%	
409000 State Aid Revenues	(388,803)	(162,001)	(702,491)	540,490	433.63%	313,688	180.68%	
409010 State Aid - Other	(411,350)	(171,398)	(225,587)	54,201	131.62%	(185,753)	54.84%	
409020 SA-Misc	(29,278)	-	(5,000)	5,000	-	(24,278)	17.08%	
409030 SA-Main-Lieu of Rent	(272,475)	(113,531)	(113,532)	1	100.00%	(158,943)	41.67%	At the end of the period, or 41.6% of the year, the County has received 38.52% of budgeted State revenue.
*** State Revenue	(198,382,252)	(85,244,548)	(76,796,246)	(8,448,302)	80.09%	(122,586,006)	38.52%	
450000 Interfnd Rev Non-Sub	(275,000)	-	-	-	-	(275,000)	0.00%	
479000 County Share Contrib	-	-	-	-	-	-	-	
*** Interfund Revenue	(275,000)	-	-	-	-	(275,000)	0.00%	
**** County Revenue	(1,304,374,476)	(659,506,938)	(657,117,743)	(2,389,193)	99.64%	(647,256,734)	50.38%	

## 2009 May Budget Monitoring Report

### Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
<b>Expense</b>								
500000 Full Time - Salaries	173,411,531	71,004,461	66,171,322	4,833,139	93.19%	107,240,209	36.16%	At the end of May, the County has spent 37.76% of budgeted salaries.
500010 Part Time - Wages	3,627,122	1,468,051	1,146,293	321,758	76.08%	2,480,829	31.60%	
500020 Regular PT - Wages	7,284,989	2,835,520	2,489,137	346,383	87.78%	4,795,752	34.17%	
500030 Seasonal Emp. Wages	974,221	204,106	164,629	39,477	80.66%	809,592	16.90%	
<b>Salaries</b>	<b>185,297,763</b>	<b>75,512,138</b>	<b>69,971,361</b>	<b>5,540,767</b>	<b>92.66%</b>	<b>115,326,382</b>	<b>37.76%</b>	
500300 Shift Differential	1,075,348	429,962	416,529	13,333	96.90%	658,819	36.73%	Increased overtime mainly in the Department of Social Services and overtime incurred by the response to crash 3407 contribute to the negative variance in this account. Overtime in the Division of Jail Management is starting to exceed the period budget.
500320 Uniform Allowance	655,750	21	-	21	0.00%	655,750	0.00%	
500330 Holiday Worked	1,534,711	621,013	589,528	31,485	94.93%	945,183	36.41%	
500340 Line-up Pay	1,645,000	666,719	671,785	(5,067)	100.76%	973,215	40.84%	
500350 Other Employee Pymts	469,236	259,015	192,715	66,300	74.40%	276,521	41.07%	
501000 Overtime	10,790,340	4,366,808	5,404,564	(1,037,755)	123.76%	5,385,776	50.09%	
<b>Non-Salaries</b>	<b>16,170,385</b>	<b>6,343,438</b>	<b>7,275,121</b>	<b>(931,683)</b>	<b>114.69%</b>	<b>8,895,264</b>	<b>44.99%</b>	
502000 Fringe Benefits	101,426,636	39,344,905	(34,909)	39,379,814	-0.09%	101,461,545	-0.03%	
502010 Employer FICA	-	-	4,789,441	(4,789,441)	-	(4,789,441)	-	
502020 Employer FICA-Medicare	-	-	1,116,929	(1,116,929)	-	(1,116,929)	-	
502030 Employee Health Ins	-	-	11,538,255	(11,538,255)	-	(11,538,255)	-	
502040 Dental Plan	-	-	795,451	(795,451)	-	(795,451)	-	
502050 Worker's Compensation	10,339,900	4,308,292	9,348,200	(5,039,908)	216.98%	991,700	90.41%	
502060 Unemployment Ins	-	-	118,873	(118,873)	-	(118,873)	-	
502070 Hosp & Med-Retirees'	-	-	5,779,177	(5,779,177)	-	(5,779,177)	-	
502080 Hlth Ins Waiver	-	-	169,234	(169,234)	-	(169,234)	-	
502100 Retirement	-	-	9,107,547	(9,107,547)	-	(9,107,547)	-	
502130 Wrks Cmp Otr Fd Reim	(10,339,900)	(4,308,292)	(5,052,724)	744,432	117.28%	(5,287,176)	48.87%	
502140 3rd Party Recoveries	-	-	(351,484)	351,484	-	351,484	-	
<b>Fringe Benefits</b>	<b>101,426,636</b>	<b>39,344,905</b>	<b>37,323,980</b>	<b>2,020,914</b>	<b>94.86%</b>	<b>64,102,646</b>	<b>36.80%</b>	
504990 Reductions Per Srv	(2,805,000)	(1,485,326)	-	(1,485,326)	0.00%	(2,805,000)	0.00%	
<b>Countywide Adjustments</b>	<b>(2,805,000)</b>	<b>(1,485,326)</b>	<b>-</b>	<b>(1,485,326)</b>	<b>0.00%</b>	<b>(2,805,000)</b>	<b>0.00%</b>	
<b>Personal Related Expense</b>	<b>300,089,784</b>	<b>119,715,155</b>	<b>114,570,482</b>	<b>5,144,663</b>	<b>95.70%</b>	<b>185,519,292</b>	<b>36.18%</b>	
505000 Office Supplies	1,159,814	363,841	238,233	125,808	65.48%	921,581	20.54%	
505020 Clothing Supplies	364,588	122,956	75,644	47,312	61.52%	286,944	20.75%	
505400 Food & Kitchen Supp	1,957,958	690,425	601,207	89,218	87.08%	1,356,750	30.71%	
505600 Auto Tr & Hwy Eq Sup	3,063,956	584,769	439,048	145,721	75.08%	2,624,908	14.33%	
505800 Medical & Hlth Supp	2,241,905	772,862	578,347	194,535	74.83%	1,663,559	25.80%	
506200 Maintenance & Repair	2,186,615	659,698	559,315	100,384	84.78%	1,627,301	25.58%	
506400 Highway Supplies	3,128	1,303	-	1,303	0.00%	3,128	0.00%	
<b>Supplies and Repairs</b>	<b>10,977,965</b>	<b>3,195,875</b>	<b>2,491,794</b>	<b>704,081</b>	<b>77.87%</b>	<b>8,486,170</b>	<b>22.70%</b>	
555000 General Liability	5,562,725	362,725	-	362,725	0.00%	5,562,725	0.00%	
555010 Settlements/Jdgmts-Lit	-	-	76,941	(76,941)	-	(76,941)	-	
555020 Travel & Mileage-Lit	-	-	435	(435)	-	(435)	-	
555030 Litig & Rel Disburs.	-	-	51,722	(51,722)	-	(51,722)	-	
555040 Expert/Cons Fees-Lit	-	-	2,934	(2,934)	-	(2,934)	-	
555050 Insurance Premiums	-	-	213,943	(213,943)	-	(213,943)	-	
* Risk Retention	5,562,725	362,725	345,976	16,749	95.39%	5,216,749	6.22%	
510000 Local Mileage Reimb	917,639	367,650	395,152	(27,503)	107.48%	522,487	43.06%	

## 2009 May Budget Monitoring Report Detail by Account

Account	Annual Budget	Period Budget		Actuals	Period Available		% of Period Budget Consumed	Annual Available		% of Annual Budget Consumed	Comments/Key Items
		January-May	January-May		Budget	Budget		Budget	Budget		
510100 Out Of Area Travel	203,335	88,114	24,272	63,842	27,55%	179,063	11.94%				
510200 Training And Educat	410,051	161,318	134,471	26,847	63.36%	275,580	32.79%				
511000 Control Board Expense	700,000	191,667	140,305	51,362	73.20%	559,695	20.04%				
515000 Utility Charges	2,381,084	915,376	783,833	131,543	85.63%	1,597,251	32.92%				
516040 DSS Trng & Edu Pro	3,613,069	1,167,765	1,012,482	155,283	86.70%	2,600,587	28.02%				
520000 Municipal Assoc Fees	90,000	64,000	63,579	421	99.34%	26,421	70.64%				
520010 Txs&Asses-Co Ownd Pr	1,000	417	-	417	0.00%	1,000	0.00%				
530010 Chargebacks	1,138,660	474,442	560,755	(86,313)	118.19%	577,905	49.25%				
530030 Pivot Wage Subsidies	3,811,489	1,162,551	800,491	362,060	66.86%	3,011,008	21.00%				
545000 Rental Charges	5,514,228	2,288,495	2,067,708	220,787	90.35%	3,446,520	37.50%				
558910 Resv Park Improve	360,000	-	-	-	-	360,000	0.00%				
530000 Other Expenses	5,141,520	1,694,907	1,565,527	129,380	92.37%	3,575,993	30.45%				
** Other	29,844,809	8,939,425	7,894,550	1,044,875	88.31%	21,950,259	26.45%				
516000 Cnt Pmts-Non-Pro Sub	9,917,891	3,853,706	4,681,504	(827,798)	121.48%	5,236,387	47.20%				
516010 Cnt Pmts-Non Pro Pur	67,779,931	23,222,189	21,565,413	1,656,786	92.87%	46,214,518	31.82%				
516020 Pro Ser Cnt And Fees	14,260,752	4,367,901	4,323,784	44,118	98.99%	9,936,968	30.32%				
516030 Maintenance Contracts	3,325,390	1,143,080	1,137,843	5,437	98.52%	2,187,746	34.21%				
516060 Sales Tax Loc Gov 3%	268,673,549	106,188,616	106,188,616	(0)	100.00%	162,484,933	39.52%				
516070 Flat Dist from 1%	12,500,000	12,500,000	12,500,000	-	100.00%	-	100.00%				
516050 Dept Payments-ECMCC	16,793,603	3,303,694	3,330,445	(26,751)	100.81%	13,463,158	19.83%				
516601 Legal Aid Bureau Ind	3,054,390	1,527,185	1,527,185	-	100.00%	1,527,185	50.00%				
516602 EC Bar Assn. In Def	7,372,002	3,686,001	3,679,277	6,724	99.82%	3,692,725	49.91%				
520020 Co Res Enrl Comm Col	4,100,000	2,098,333	2,042,024	56,310	97.32%	2,057,976	49.81%				
520030 NFTA-Share Sales Tax	17,301,738	8,319,614	8,319,613	0	100.00%	8,982,125	48.09%				
520040 Curr Pymts Mass Tran	3,657,200	914,300	914,300	0	100.00%	2,742,900	25.00%				
520050 Garbage Disposal	85,000	35,417	21,759	13,657	61.44%	63,241	25.60%				
520070 Buffalo Bills Maint	4,259,211	1,288,718	1,288,718	0	100.00%	2,970,493	30.26%				
** Contractual	433,080,656	172,448,774	171,520,291	928,482	99.46%	261,560,364	39.60%				
561410 Lab & Tech Eqt	1,214,864	366,992	212,738	154,254	57.97%	1,002,126	17.51%				
561420 Office Furn & Fixt	189,869	82,105	41,729	40,376	50.82%	148,141	21.88%				
561430 Bldg Grs & Hvy Eq	271,100	10,417	2,445	7,971	23.48%	268,655	0.90%				
561440 Motor Vehicles	387,719	283,054	207,280	75,794	73.22%	180,458	53.46%				
561555 CE Bridge & Culvert	-	-	-	-	-	-	-				
** Equipment	2,063,552	742,568	464,172	278,395	82.51%	1,598,379	22.49%				
559000 County Share - Grants	4,178,410	638,799	637,798	1,001	99.84%	3,540,612	15.28%				
570000 Interfund Trans-Subs	396,000	396,000	396,000	-	100.00%	-	100.00%				
570020 Interfund - Road	12,711,140	-	-	-	-	12,711,140	0.00%				
570030 Interfund-ECC	15,420,778	15,420,778	15,420,778	-	100.00%	-	100.00%				
575040 I/F Expense-Utility	5,627,000	1,514,563	1,397,713	116,870	92.28%	4,229,287	24.84%				
* Interfund Expense	38,333,328	17,970,161	17,852,289	117,871	99.34%	20,481,039	46.57%				
910600 ID Purchasing Srv	(562,311)	(238,463)	-	(238,463)	0.00%	(562,311)	0.00%				
910700 ID Fleet Services	(3,241,942)	(1,400,809)	-	(1,400,809)	0.00%	(3,241,942)	0.00%				
911200 ID Comptroller's Srv	-	-	-	-	-	-	-				
911400 ID District Atty Srv	5,947	2,478	-	2,478	0.00%	5,947	0.00%				
911480 ID DA Grant Srv	17,500	7,282	5,135	2,156	70.43%	12,365	28.35%				
911500 ID Sheriff Div. Svcs	-	-	-	-	-	-	-				

## 2009 May Budget Monitoring Report

### Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
911630 ID Correctional Fac	-	-	-	-	-	-	-	
912000 ID DSS Service	98,386	(27,533)	-	(27,533)	0.00%	98,386	0.00%	
912210 ID Public Works Srv	(426,000)	(177,500)	-	(177,500)	0.00%	(426,000)	0.00%	
912220 ID Build&Grounds Srv	-	(0)	-	(0)	0.00%	-	-	
912300 ID Highways Services	25,650	604	-	604	0.00%	25,650	0.00%	
912400 ID Mental Health Srv	-	-	-	-	-	-	-	
912420 ID Forensic MH Srv	-	0	-	0	0.00%	-	-	
912490 ID Mntl Hlth Grant	10,510,778	4,378,491	4,378,491	(0)	100.00%	6,131,287	41.87%	
912520 ID Youth Deten Srvs	-	(0)	-	(0)	0.00%	-	-	
912530 ID Youth Bureau Srvs	-	-	-	-	-	-	-	
912600 ID Probation Services	-	-	-	-	-	-	-	
912700 ID Health Services	(211,434)	(88,098)	(56,074)	(32,024)	63.65%	(155,360)	26.52%	
912720 ID Health EMS Srv	(6,787)	(2,828)	-	(2,828)	0.00%	(6,787)	0.00%	
912730 ID Health Lab Srv	(83,913)	(34,964)	(5,298)	(29,666)	15.15%	(78,615)	6.31%	
912750 ID Special Needs Srv	-	-	-	-	-	-	-	
913000 ID Veterans Services	-	-	-	-	-	-	-	
914000 ID CW Accs Budget	(49,752)	(20,730)	(7,800)	(12,930)	37.63%	(41,952)	15.68%	
916000 ID County Atty Srv	(71,460)	(29,775)	-	(29,775)	0.00%	(71,460)	0.00%	
916200 ID Env & Plan Srv	(52,024)	(21,677)	(21,677)	(0)	100.00%	(30,347)	41.67%	
916300 ID Senior Services	(272,906)	(113,711)	(38,295)	(75,416)	33.68%	(234,611)	14.03%	
916390 ID Senior Srvs Grant	(19,354)	(8,084)	(8,462)	398	104.93%	(10,892)	43.72%	
916410 ID Co Park Srvs	66,100	-	-	-	-	66,100	0.00%	
916440 ID Buffalo Park Srvs	-	-	-	-	-	-	-	
916500 ID CPS Services	(2,070,000)	(862,500)	(862,500)	-	100.00%	(1,207,500)	41.67%	
942000 ID Library Services	299,946	124,978	74,987	49,991	60.00%	224,960	25.00%	
980000 ID DSS Services	2,144,536	877,557	(725,314)	1,602,871	-82.65%	2,869,850	-33.82%	
* Interdepartmental Billings	6,100,960	2,365,748	2,734,194	(368,446)	115.57%	3,396,786	44.82%	
** Allocations	44,434,288	20,335,908	20,586,483	(250,575)	101.23%	23,847,805	46.33%	
525000 MMIS-Medicaid Loc Sh	193,520,843	77,838,361	77,838,361	1	100.00%	115,682,483	40.22%	
525030 MA - Gross Loc Pymts	8,130,230	3,557,615	2,945,048	612,567	82.78%	5,185,182	36.22%	
525040 Family Assistance-FA	35,040,879	14,330,200	14,116,342	213,859	98.51%	20,924,538	40.29%	
525050 CWS - Foster Care	63,513,212	26,715,071	23,173,195	3,541,876	86.74%	40,340,017	36.49%	
525060 Safety Net Assist	34,961,210	14,112,268	14,537,353	(425,085)	103.01%	20,423,857	41.58%	
525070 Emer Assist To Adlts	1,093,391	455,580	436,083	19,496	95.72%	657,308	39.88%	
525080 Ed Handicap Child	624,959	260,400	318,429	(56,029)	122.28%	306,530	50.95%	
525090 Child Care - DSS	31,759,501	12,764,460	12,549,660	214,800	98.32%	19,209,841	39.51%	
525100 Housekeeping - DSS	36,486	15,203	2,149	13,054	14.13%	34,337	5.89%	
525110 Home Divd Meals-DSS	66,650	27,771	12,017	15,754	43.27%	54,633	18.03%	
525120 Adult Special Needs	2,310	963	-	963	0.00%	2,310	0.00%	
525130 State Training Schls	3,000,000	1,690,000	2,111,540	(421,540)	124.94%	888,460	70.38%	The negative variance of \$6.67 DSH expense (IGT) is due to State mandated payments related to medical expense associated with ECMCC. Savings in other program areas should serve to offset a portion of this expense.
525140 HEAP Program Costs	2,000,000	833,333	(22,332)	855,665	-2.68%	2,022,332	-1.12%	
525150 DSH Expense	-	-	6,674,131	(6,674,131)	-	(6,674,131)	-	
528000 Svcs To Hndcd Chldm	60,569,822	25,136,475	25,136,859	(2,384)	100.01%	35,430,963	41.50%	
530020 Independent Living	10,000	4,167	-	4,167	0.00%	10,000	0.00%	
** Program Specific	434,329,493	177,741,865	179,830,833	(2,088,968)	101.18%	254,498,660	41.40%	
550800 Interest - Bonds	1,625,958	-	-	-	-	1,625,958	0.00%	

## 2009 May Budget Monitoring Report

### Detail by Account

Account	Annual Budget	Period Budget January-May	Actuals January-May	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
551200 Interest - RAN	1,681,875	-	-	-	-	1,681,875	0.00%	
570040 I/F Subsidy Debt Srv	56,206,934	20,296,156	20,296,156	0	100.00%	35,910,778	36.11%	
** Debt Services	58,514,767	20,296,156	20,296,156	0	100.00%	39,218,611	34.10%	
*** All Other Operating Expense	1,014,245,529	403,700,571	403,084,280	616,291	88.85%	611,161,249	38.74%	
**** County Expense	1,314,335,313	523,415,726	517,654,772	5,760,954	88.90%	796,680,541	38.39%	
***** Net	9,980,837	(136,091,210)	(139,462,970)	3,371,760	102.48%	149,423,807		